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## **OLR Bill Analysis**

**HB 6447**

### ***AN ACT CONCERNING THE OCCUPATIONAL TAX ON ATTORNEYS.***

#### **SUMMARY:**

This bill increases the maximum amount an attorney who does not practice law as his or her primary occupation can earn per year in legal fees or other compensation for legal services without being required to (1) file an annual return and (2) pay a \$565 occupational tax. Under current law, such attorneys must file and pay the tax if they earn \$450 or more. The bill increases the amount to \$1,000.

EFFECTIVE DATE: October 1, 2013

#### **BACKGROUND**

##### ***Occupational Tax on Attorneys***

With certain exceptions, anyone admitted as an attorney to practice law in Connecticut must (1) file an annual return and (2) pay a \$565 occupational tax to the commissioner of revenue services by January 15.

The law exempts the following from the occupational tax and related provisions:

1. any attorney whose name has been removed from the roll of attorneys maintained by the clerk of the Superior Court for the judicial district of Hartford;
2. any attorney who has retired from the practice of law and filed written notice of retirement with the clerk of the Superior Court for the judicial district of Hartford; or
3. with respect to the tax due in any calendar year, any attorney serving on active duty with the U.S. Armed Forces for more than

six months in such year.

**COMMITTEE ACTION**

Judiciary Committee

Joint Favorable

Yea     44     Nay   0     (04/16/2013)